

## ANNEX E Offering Control TO JRTC & Fort Polk CHAPEL STANDING OPERATING PROCEDURES

### 1. PURPOSE:

a. To establish guidelines for the collection, accountability, and security of offerings collected at JRTC & Fort Polk Chapel Services.

b. Explain operating procedures and standards for Offering Control in the JRTC & Fort Polk Chapels.

### 2. SCOPE:

a. This Appendix applies to all UMT members and authorized personnel (Special Duty, etc.) who have access to offerings collected in the JRTC & Fort Polk Chapels.

### 3. RESPONSIBILITIES:

a. Chaplain Assistants will secure the offering IAW STP 16-71M1-SM, page 2-87 in the 71M Skill Level 1 Manual.

b. The Chaplain officiating is responsible for verifying the amounts and signing the Offering Control Sheet.

### 4. The following procedures will be used when safeguarding the offering:

a. All offerings will be secured in a standard U.S. Army safe (AR 37-103). If a safe is not available, money will be kept with the person who signed the verified/secured by line of the offering control sheet. Offerings will not be locked in a desk, office or vehicle for safekeeping.

b. Safe combinations: Each Chapel which has a safe will fill out a SF 700 form. These will be kept sealed in the FPCTOF office safe, to be used only in the event of an emergency, as determined by the senior chaplain on duty at the time such emergency arises. The combination will be changed at least once a year, or when a member of the staff with knowledge of the combination departs that facility on PCS/ETS, or when it is felt that combination security has been jeopardized.

c. AR 165-1 requires a complete chain of custody for the collection, safeguarding, depositing, and recording of fund receipts. The entire process must be carefully documented and controlled. Normally, the people involved in this process are two counters from the congregation, a verifier which is normally the on-duty chaplain assistant or other staff member, and officiating chaplain or other supervisory staff personnel.

d. All money received or collected for religious purpose or connected to any chaplain/chapel related activity must be accounted for. Any money received on chapel grounds MUST be accounted for and deposited into the FPCTOF. No

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money will be received and disbursed by chapel staff or organizations unless it is in accordance to AR 165-1.

e. The chapel staff on duty will select the counters (usually the ushers for the service).

f. These two members of the congregation, will NOT be members of the chapel staff, and will collect and count the offering. The counters must be at least 18 years old, and not related, such as husband/wife or brother/sister.

g. The chapel staff on duty will brief counters on their critical duties and responsibilities in the collection, counting, and safeguarding process.

h. The chapel staff on duty will ensure collection of offering by having counters pass collection plates/baskets, no change will be made from the offering plates.

i. The counters must carry the total offering to chancel and place it on or near the altar in public view.

j. The counters ensure that offering is transported, secured, and counted immediately following the service.

k. After the service, both counters carry the offering, in plain view, from the altar area to counting room.

l. The chaplain assistant/verifier remains in the room and observes counters.

m. Counters complete top portion of offering control sheet in triplicate. (Note: Information may have been completed by the Chaplain Assistant before the service, so that only the attendance remains to be recorded.)

n. Counters then-

(1) Separate offering coins and currency by denomination, foreign currency, and checks, if any.

(2) Count and record in the NUMBER column of the Control Sheet, the quantity of coins and currency by denomination.

(3) Multiply each of the recorded quantities by the value of the corresponding currency (Example: 14 nickels x \$.05 = \$.70) Record each result in the AMOUNT column.

(4) Individually record the LAST NAME, CHECK NUMBER, and the AMOUNT of each check of the offering.

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(5) Stamp or write in the name of the fund on the PAY TO THE ORDER line of any check that has that line blank. Stamp the back of all checks with "FOR DEPOSIT ONLY" (Note: This stamp should also include the name of the chaplains' fund and its account number)

(6) Add all figures in the AMOUNT columns. Record resulting TOTAL CURRENCY, TOTAL COINS, and TOTAL CHECKS amounts.

(7) Add the three TOTALS and record as TOTAL OFFERINGS.

(8) Sign and print their names on the COUNTED BY lines.

o. Counters wait while the offering is verified by the Chaplain Assistant on duty. The verify count of the offering will be done IN THE PRESENCE OF THE COUNTERS USING THE OFFERING CHECK LIST.

p. The Chaplain Assistant repeats the steps above he/she can use a separate sheet of paper to record the amounts. (Note: This procedure keeps you from being influenced by the counters' figures while double checking their computations.)

q. Compare each of your numbers with the counters' numbers.

r. IF the numbers are all the same, sign/print your name on the VERIFIED AND SECURED BY line of the original sheet. Accept the offering for safeguarding.

s. IF the numbers do not agree, go back and re-check YOUR steps. If YOU made the error and your figures now agree with the counters', sign the original sheet and accept the offering for safeguarding.

t. IF YOUR re-check shows an error made by the counters, have them recount the offering. Ensure THEY draw a single line through the incorrect figure, enter the correct figure next to it, and BOTH counters initial next to each correction.

u. Fill out a preprinted deposit slip- 1) enter date, 2) enter TOTALS from Offering control sheet, 3) list each check with check number and amounts.

v. Sign the original sheet and accept the offering for safeguarding. NOTE: REMEMBER, ANY ADDITIONS OR CORRECTIONS TO THE OFFERING CONTROL SHEET MUST BE MADE BY THE TWO COUNTERS. ONCE THE CHAIN OF RECEIPTS AND RESPONSIBILITY FOR THE OFFERING PASSES FROM THE COUNTERS, NO FURTHER ALTERATIONS CAN BE MADE TO THE SHEET. IF NECESSARY, ATTACH MEMORANDUM FOR RECORD AND INFORM SUPERVISORY PERSONNEL. OF LATER DISCOVERED DISCREPENCIES.

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w. Gain the signature of the conducting official (Chaplain or Pastor). Prior to signing the official will verify that the offering control sheet and the deposit slip agree.

### 5. Disposition of the Offering Control Sheet, Checklist and Offering

a. File the first **COPY** of the verified offering control sheet in your office file.

b. Roll coins and wrap bills in required quantities 50's 100's. etc.

c. Fill out and attach to the offering control sheet a "checklist" signed by the Chaplain Assistant.

d. Place total offering, original offering control sheet, completed deposit slip, and checklist in bank bag.

e. Transport offering in a locked bank bag to the bank night deposit.

f. If a offering is received during Monday-Friday and received during duty hours, deposit the offering directly to a bank teller, obtain validated deposit slip and return it, along with original offering control sheet, IMMEDIATELY to Fund Clerk/Manager.

g. Each Monday/Tuesday the Fund Manager or Clerk will pick up the deposit bags. The fund clerk will then verify and deposit the money at the bank pending there are no errors.

h. If there are errors the following steps will be taken:

(1) The money bags/offerings with errors will be brought back to the funds office.

(2) The chaplain assistant responsible for counting the offering will be required to recount and verify offering/correct mistake with funds clerk and fund manager.

(3) Once all corrections are made to the offering the individual responsible will be counseled by their NCOIC or the Fund Manager if NCOIC is not available.

(4) Retraining will be required for those individuals that make mistakes. Retraining will be done the following Sunday. The Chaplain Assistant will be required to come in the next week and count the offering of that worship service.

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i. If a chapel staff member witnesses or hears of chapel funds being pilfered, the staff member will immediately notify:

- (1) Supervisory chaplain or the conducting official.
- (2) Fund Manager – SSG Reid, Melissa
- (3) Resource Manager – CH (MAJ) Kaminsky, Scott

j. If theft of funds has occurred, the Fund Manager will immediately notify:

- (1) Supervisory Chaplain
- (2) Resource Manager
- (3) Installation Command Chaplain
- (4) Military Police

### 6. Designated Offerings.

a. Can be received for specific organizations. These offerings must be approved by the CPBAC, prior to the offering being taken. Designated Offerings must be accompanied by a bulletin which publishes notification of the designated offering or a signed statement by the Chaplain responsible for the service certifying the announcement has been made at least two weeks prior.

b. Services collecting designated offerings will provide small envelopes for the congregation members wishing not to participate in the Designated Offering. The money in the envelopes will be collected and counted separately on an offering control sheet and placed in a separate envelope or money bag using the same procedures for a regular offering.

c. Disbursement of the designated offering will be made within five duty days after the offering has been received.